## What is claimed is:

- 1. An acrylic copolymer composition comprising:
- (A) 5-15 wt% of a crosslinking agent and an alkyl acrylate monomer constituting an alkyl acrylate crosslinked 5 polymer;
  - (B) 55-90 wt% of methyl methacrylate; and
  - (C) 5-40 wt% of at least one monomer selected from the group consisting of an alkyl acrylate compound and an alkyl methacrylate compound.

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- 2. The acrylic copolymer composition of claim 1, wherein the alkyl acrylate crosslinked polymer has the degree of swelling of 3-10.
- 15 3. The acrylic copolymer composition of claim 1, wherein the alkyl acrylate crosslinked polymer is prepared from the crosslinking agent and the alkyl acrylate compound.
- 4. The acrylic copolymer composition of claim 3,
  20 wherein the crosslinking agent is selected from the group
  consisting of aryl methacrylate, trimethylolpropane,
  triacrylate, and divinylbenzene.
- The acrylic copolymer composition of claim 3,
   wherein the alkyl acrylate compound has a straight,

branched, or cyclic alkyl group of 1-18 carbon atoms.

6. The acrylic copolymer composition of claim 3, wherein the alkyl acrylate compound is one or more selected from the group consisting of methyl acrylate, ethyl acrylate, n-butyl acrylate, lauryl acrylate, stearyl acrylate, 2-ethylhexyl acrylate, and cyclohexyl acrylate.

7. The acrylic copolymer composition of claim 1, wherein in the monomer (C), the alkyl acrylate compound has a straight, branched, or cyclic alkyl group of 1-18 carbon atoms and the alkyl methacrylate compound has a straight or cyclic alkyl group of 2-18 carbon atoms.

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8. The acrylic copolymer composition of claim 1, wherein in the monomer (C), the alkyl acrylate compound is one or more selected from the group consisting of methyl acrylate, ethyl acrylate, n-butyl acrylate, lauryl acrylate, stearyl acrylate, 2-ethylhexyl acrylate and cyclohexyl acrylate, and the alkyl methacrylate compound is one or more selected from the group consisting of n-butyl methacrylate, lauryl methacrylate, stearyl methacrylate, tridecyl methacrylate, i-butyl methacrylate, t-butyl methacrylate, 2-ethylhexyl methacrylate and cyclohexyl

methacrylate.

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9. The acrylic copolymer composition of claim 1, which has a weight average molecular weight of 1,000,000 to 12,000,000.

- A method for preparing an acrylic copolymer, 10. which comprises emulsion polymerization, suspension polymerization, or solution polymerization of 5-15 wt% of a 10 crosslinking agent and an alkyl acrylate monomer constituting an alkyl acrylate crosslinked polymer having the degree of swelling of 3 to 10; 55-90 wt% of methyl methacrylate; and 5-30 wt% of at least one monomer selected from the group consisting of an alkyl acrylate compound 15 with an alkyl group of 1-18 carbon atoms and an alkyl methacrylate compound with an alkyl group of 2-18 carbon atoms.
- 11. The method of claim 10, wherein the emulsion 20 polymerization comprises:
  - (a) (i) mixing 5-15 wt% of the crosslinking agent and the alkyl acrylate monomer to prepare an emulsion containing the alkyl acrylate crosslinked polymer having the degree of swelling of 3 to 10 and adding 27.5-45 wt% of the methyl methacrylate, 2.5-20 wt% of the at least one

monomer selected from the group consisting of the alkyl acrylate compound with an alkyl group of 1-18 carbon atoms and the alkyl methacrylate compound with an alkyl group of carbon atoms, an emulsifier, a polymerization 5 initiator, and a redox catalyst, to the emulsion containing the alkyl acrylate crosslinked polymer or (ii) mixing 27.5-45 wt% of the methyl methacrylate, 2.5-20 wt% of the at least one monomer selected from the group consisting of the alkyl acrylate compound with an alkyl group of 1-18 carbon 10 atoms and the alkyl methacrylate compound with an alkyl οf 2-18 carbon atoms, the emulsifier, polymerization initiator, and the redox catalyst and adding 5-15 wt% of the crosslinking agent and the alkyl acrylate monomer to the mixture; and

- (b) further adding 27.5-45 wt% of the methyl methacrylate, 2.5-20 wt% of the at least one monomer selected from the group consisting of the alkyl acrylate compound with an alkyl group of 1-18 carbon atoms and the alkyl methacrylate compound with an alkyl group of 2-18 carbon atoms, the emulsifier, the polymerization initiator, and the redox catalyst, to the resultant mixture of step (a).
- 12. A vinyl chloride resin composition comprising a 25 vinyl chloride resin and 0.1-20 parts by weight of an

acrylic copolymer prepared according to the method of claim 10, based on the 100 parts by weight of the vinyl chloride resin.

- 13. A vinyl chloride resin composition including a vinyl chloride resin and 1-30 parts by weight of a mixture comprising 5-30 wt% of an acrylic copolymer prepared according to the method of claim 10 and 70-95 wt% of an impact modifier, based on 100 parts by weight of the vinyl chloride resin.
- 14. The vinyl chloride resin composition of claim
  13, wherein the impact modifier is selected from the group
  consisting of acrylonitrile-butadiene-styrene (ABS), methyl
  15 methacrylate-butadiene-styrene (MBS), and acrylic compounds.